All receipts should use a Current Document Number, even if the Transaction Code Illustration indicates "OPTIONAL". The Current Document Number is a unique cash receipt or report of deposit number. This identification helps in the bank reconciliation process.

The SCO may receive receipts directly for abatements, revenues, reimbursements or refunds to reverted appropriations that are applicable to an agency. When that occurs, the SCO sends a journal entry confirming receipt (CR*nnnnnn*). The agency must reflect the event on their books.

Federal funds may be received by state agencies in two ways: through the receipt of a check or Federal Warrant (billed or non-billed) and deposited into General Cash; or through the Federal Drawdown/Letter of Credit process where the funds are deposited directly into the State Treasury.

See Volume 5, Transaction Code Illustrations, for information about the general ledgers affected, the data elements required and the files to which cash receipt transactions are posted.

Each type of receipt is discussed as separate sections of this chapter.

CASH RECEIPTS REPORTS

Four CALSTARS reports are used for the cash receipts process:

H05 - SCO Remittance Advice Worksheet

The H05 Report summarizes all transactions that affect Unremitted General Cash (GLA 1110). See Volume 6, Exhibit II-H-H05, for a complete description and a sample of this report. This report is used to prepare the SCO Remittance Advice Report, Form CA-21. When remitting monthly, request the H05 Report with a period of **PM** to determine accounts and amounts to be remitted. When remitting more frequently than monthly, use **CM**. Be aware the H05 Report is cumulative for the month based on calendar month (not fiscal month-FM).

Agencies remitting more frequently than monthly should develop a remitting worksheet. This worksheet may help agencies keep track of previous remittances for the month so that they do not inadvertently over remit. If that happens, an agency may offset the next remittances with like-type cash collections. However, sometimes the agency may not have the same type of receipt collections that were over remitted. In that case, the agency must file a claim schedule with a letter of explanation identifying the type of receipt that was over remitted, the Remittance Advice Number, the SCO account to which it posted, and steps taken to prevent a recurrence. If the over remitted monies are for Refunds to Reverted Appropriations and no like funds are available to offset, the agency should contact the SCO.

One way for an agency to avoid over remittances is to always confirm that the outstanding GLA 1110-General Cash less the sum of: GLA 3400-Advanced Collections, GLA 3730-Uncleared Collections, GLA 3710-Cash Overage and

GLA 3110-Due To Other Funds or Appropriations (for Sales Tax), <u>is equal to or more than</u> the remittance.

The H05 Report may be requested at the Fund or Fund Detail level and will pagebreak by receipt type. The agency may be required to add page amounts together to summarize by appropriation (Enactment Year and Reference).

It is important to select both the proper Current Document Date for the posting tags and the proper Collection Period for the Remittance Advice Report. Document Date must be within the Collection Period of the Remittance Advice Worksheet Report. Collection Period must be within the Fiscal Month (As of...) of the H05 Report. For example, all collection entries for the month of January are shown on the FM 07 (January) H05 Report. All remittance entries should show Current Document dates within the January period. Do <u>not</u> use the date the RA is signed or the check date to the STO. If a remittance entry for January is incorrectly coded with a February Current Document Date (i.e., the date entered in CALSTARS), the H05 Reports for January must be footnoted with the remittance amount that does apply. Using the correct Current Document dates will avoid this problem. It is also good practice to request H03 and H05 reports (PM) on the last processing day of the month, even if the agency already has all of the month-end reports.

The H05 Report has most of the information that agencies need to complete a Remittance Advice Form (CA-21) and prepare the posting tags. Listed below are those items **NOT** on the H05 Report and some hints on how to find them:

Items <u>NOT</u> on the H05 Report	_	_
ltem	Needed for Remittance Advice Form?	Needed for posting tags?
Appropriation data (Ch/Item/FY). Use FY and AS as a clue.	Yes	No
Program 99 for Clearing Account - per SCO Reconciliation Report	Yes	No
Category 90 for Reimbursements or Federal Receipts - per SCO Reconciliation Report	Yes	No
Employee Name for Payroll Accounts Receivable. Use Vendor # or A/R # to track.	No	No
Funding Source and Method. Use EY and Reference as a clue.	No	Yes
Vendor # for STO. Each agency should establish one Vendor # for the STO.	No	Yes
Index. Use the H03 Report.	No	Yes ^{1/}
A/R #, SS #, Employee Name, for Reverted Payroll Accounts Receivable collections. Use the H03 and look at manual Payroll A/R records to obtain data for both the RA and the posting tags. More later in the chapter.	No	Yes
Account to be used for Advance Collections. Use the H03 Report and look for TC 109.	Yes	No
Source fund to be used for Reimbursements. Use SCO Agency Reconciliation Report (Tab Run).	Yes	No

^{1/2} If organization is by Section

CASH REMITTANCE PROCESS

SAM 8091 requires that agencies prepare Remittance Advices (State Controller's Office Form CA-21) to remit cash receipts. This process moves the funds from the agency's General Checking Account to the appropriate fund in the State Treasury. See previous Exhibit XVI-1, Cash Receipts Flow.

Develop the Data for the Remittance Advice

The data needed to make cash remittances are contained in the CALSTARS reports.

1. Request the H05 and H03 reports.

SAM Section 8091 requires agencies to remit funds at least every 30 days or when the total amount exceeds \$25,000.

- Request the H05/H03 reports as Prior Month (PM) when remitting monthly; or
- ☼ Request the H05/H03 reports as Current Month (CM) when remitting daily, weekly or some interval less than monthly.
- 2. <u>Use the H05 Report to record cash remittance by Funding Fiscal Year, Appropriation, Fund, and Receipt Source.</u>
 - Refer to the previous section for information on the H05 Report and the table on how to obtain the additional information required for the remittance advice.
 - **②** Each line on the remittance advice should result in one CALSTARS transaction.

Prepare the Remittance Advice, Form CA-21

The Collection Period at the bottom of the CA-21 form should have no gaps. For example, if the ending date on the last collection was June 30, 20*nn* and there were no collections for July and August, September's collection should have the dates "July 1, 20*nn* to September 30, 20*nn*." If "old" cash is later discovered in November for August collection, for example, it should be remitted separately with the collection period displaying "August 1, 20*nn* to August 31, 20*nn*."

Agencies should be aware that the CA-21 Form is controlled by the SCO and all serially numbered forms must be accounted for. There are specific instructions on the back of the pink (back copy) for voiding forms and ordering additional forms.

Agencies may obtain supplies of form CA 21 or a copy on diskette from the SCO, Division of Accounting and Reporting. The form is also available on the Internet at: http://www.sco.ca.gov/ard/state/index.htm. Agencies may design their own remittance form; however, SCO approval of the form is required prior to its use per SAM Section 8091. Agencies will prepare form CA 21 in triplicate when remitting to the State Treasury.

Source Code Considerations

The Receipt Source Code required on the CA-21 may be different than the Receipt Source Code used in the corresponding CALSTARS transaction. The table below displays the appropriate source codes to use.

Remittance Type	CA-21 Form Source Code	CALSTARS Source Code
Abatements	Blank	580n00
Payroll A/R - Abatements	Blank	580100
Reimbursements	Blank	99 <i>n</i> 9 <i>nn</i>
Revenue	1 <i>nnn</i> 00	1 <i>nnn</i> 00
Operating Revenue	2 <i>nnn</i> 00	2 <i>nnn</i> 00
Federal Receipts	4 + Catalog #	4 + Catalog #
Refunds to Reverted Appropriations	500000	570000
Deposits	Blank	Blank
Advance Collections	Org Code + 00	Blank

Review and Transmit the Remittance Advice

Correct all errors in the month in which the original transaction occurred, if possible.

After the CA-21 is verified and signed:

- The original, duplicate copy and check goes to the STO.
- The STO forwards an endorsed copy to the SCO; and,
- The agency retains the pending (third) copy.

Code Remittance Transactions in CALSTARS

Vendor Number is the STO's Vendor Number.

The Current Document Number is the Remittance Advice Number from Form CA-21 (XX*nnnnnn*). The first 2 characters of every remittance advice is an agency designation. The 2 characters are assigned by the SCO.

The Current Document Date is the last date of the collection period on the Remittance Advice. (This places the remittance transaction into the prior month H05 Report when making monthly remittances.)

Volume 1, Chapter XIII, ORF Accounting, provides input coding instructions for the General Cash checks that accompany the Remittance Advice forms.

Use the following transaction codes to record remittances:

	Remittance Transaction Codes
TC	Description
171	Regular remittance - manual check
173	Regular remittance - auto check
110	Liabilities for Deposit Remittance - manual check
187	Liabilities for Deposit remittance - auto check
145	Advance collection - manual check
188	Advance collection - auto check

Record the SCO Receipt of the Remittance Advice

Agencies receive a journal entry confirming receipt (CRnnnnnn).

Record the SCO Receipt of the Remittance Advice at the same level of detail as original remittance transaction. There should be a one-to-one relationship between the accounting for the original transaction transmitting the remittance and the SCO receipt of the remittance.

Use the SCO Receipt Number as the Current Document Number in CR*nnnnnn* format.

The Document Date is the Controller's Receipt Date.

The Reference Document Number is the Remittance Advice Number in XXnnnnnn format that was on the original of the CA-21 sent to the SCO (top-right corner, imprinted on all copies).

EXHIBIT XVI-3 -- ABATEMENT EXAMPLE

STATE OF CALIFORNIA

REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER TC - 30

REMITTANCE ADVICE NO. RA352911

AGENCY
DEPARTMENT OF AIR QUALITY
FOR CREDIT TO: (FUND)
O001 GENERAL
APPROPRIATION DATA:
See below

	D	AMOUNT	REV/OBJ	sco	ACCT	TASK	COMP	ELE	PGM	C.A.	С	P/N	FED CAT	REF/ITEM	м	FY	AGY	FUND
Chapter			NEVIOLS .	000	AUUI	TAUN	oom.	LLL	TOM				125 041	KEI III EM			201	1000
Property		59,863.79							99					001		2002	9990	0001
Jury Dut		200.00							99					001		2002	9990	0001
Chapter																		
Rebates		500.00							99					001		2001	9990	0001
															Į			
		Total 60,563.79																

AMOUNT	D	DESCRIPTION	SOURCE FUND
		Chapter 379/02, Item 9990-001-0001	
59,863.79		Property Damage or Loss Recoveries	
200.00		Jury Duty and Witness Fees	
		Chapter 106/01, Item 9990-001-0001	
500.00		Rebates from Vendors	
Total 60,563.79			

TREASURER'S ENDORSEMENT
CA 24 (20(20) DC Fuell 07 Verice

TO STATE CONTROLLER: I hereby certify that the foregoing report is a correct statement of all monies received by the above-named agency and on account of said Fund or Appropriation during the periods stated below in accordance with Section 12410 of the Government Code. Remittance has been made to the State Treasurer.

(Signed)

OFFICIAL TITLE
Accounting Administrator

DATE
10/5/2002
CONTACT
Cathy Bell
PHONE
445-1091

Collection period from September 1, 2002 to September 30, 2002 inclusive.

Original & Duplicate - State Treasurer's Office Triplicate - Agency Copy

CA 21 (08/98) PC Excell 97 Version

SCO Collection of a Regular Payroll Accounts Receivable

Transaction Codes - TC 455 and TC 455R.

Current Document Number - SCO Transfer Journal Number (AP*nnnnnn* format). Current Document Suffix should be '00' or agency convention.

Reference Document Number - The Payroll Accounts Receivable Number (A/Rnnnn format) that was previously established with the SCO *Notice of Payroll Accounts Receivable*.

Write-off of a Regular Payroll Accounts Receivable

Transaction Codes - TC 463 and TC 463R.

Reference Document Number - The Payroll Accounts Receivable Number (A/Rnnnnn format, above).

Remitting a Regular Payroll Accounts Receivable

Transaction Codes - TC 171 or TC 173.

Current Document Number - The Remittance Advice Number (RA*nnnnnn* format).

Source Code - Required. Use 580100.

Appropriation Symbol - Required. The H05 may be used for coding information.

Processing the SCO Receipt of a Regular Payroll A/R Remittance

Transaction Code - TC 172.

Current Document Number - SCO Receipt Number, in CR*nnnnnn* format. Current Document Suffix is **00** or agency convention.

Reference Document Number - The Remittance Advice Number (RA*nnnnnn* format).

Source Code - Required. Use 580100.

Appropriation Symbol - Required. Use the remittance transaction or the H05.

The chart on the following page provides specific instructions for completing the Form CA-21. See Exhibit XVI-6 for a sample of a completed CA-21 for Payroll Accounts Receivable. See Exhibit XVI-7 for a sample of a completed Std. 995A - Non-USPS--Agency Collection Accounts Receivable.

Note: The Std. 995A should be sent directly to the SCO PPSD W-2 unit.

EXHIBIT XVI-6 -- PAYROLL A/R EXAMPLE

APPROPRIATION DATA:

STATE OF CALIFORNIA

REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER

TC - 30

FOR CREDIT TO: (FUND)

REMITTANCE ADVICE NO.

RA352910

DEPAR	TMENT	OF AIR	QU	ALITY		000	1 G	ENE	RAL					(Chapter x	xx/0x	x, Item 9990-001-0001			
FUND	AGY	FY	м	REF/ITEM	FED CAT	P/N	С	C.A	PGM	ELE	COMP	TASK	ACCT	sco	REV/OBJ		AMOUNT	D C	DESCRIPTION	SOURCE FUND
0001	9990	200x		001					99								661.89		Payroll A/R	
										_							Total 661.89			
		TR	EASU	IRER'S END	ORSEMENT						TO S accou been	STATE int of sai made to	CONTF d Fund the Sta	ROLLE or Appr te Trea	ER: I herel ropriation d surer.	oy cei uring	rtify that the foregoing report is a corn the periods stated below in accordan	rrect	statement of all monies received by the above-name with Section 12410 of the Government Code. Remit	ed agency and on tance has
											(Signe	ed)								
												CIAL Tounting		inistra	ator					
											DAT	E /2002	<i>y .</i>							
											CON	TACT by Bell							PHONE 445-1091	
											341	. <u>, 2011</u>			Col	lectio	on period from September 1 2		to September 30, 2002 inclusive.	

CALSTARS Procedure Manual

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AGENCY

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	Complete and submit	to: State Co	ontroller, PPSD) - W-2 Unit	TAX YEAR (20nn	
he following payments to clear	r Payroll Accounts Receivable have been	submitted to	the State Cont	roller's Office on:	Remittance Advice N 352291	umber Dated 2/2/0
SOCIAL SECURITY NUMBER	EMPLOYEE NAME (First Initial, Middle Initial, Surname)	PAYMENT TYPE	PAY PERIOD OF A/R (Month/Year)	ISSUE DATE OF A/R (Month/Day/Year)	A/R NUMBER (5 Digits)	AMOUNT COLLECTED
535-36-9989	John A. Brown	6	10nn	12nnnn	09991	238.68
151-99-4444	Susan Price Johannas	6	10nn	12nnnn	09995	423.21
	I I am duly authorized by the herein na ata stated herein is correct, complete					<u> </u>
LITAL CL EPORTING OFFICER'S SIGNATURE	ala sialeu nerein is correct, complete	anu in acco	ordanice with a	ii iaws and regulati	09/30/0	_
(PE OR PRINT NAME AND TELEPHONE NU Cathy Bell	JMBER OF INDIVIDUAL COMPLETING THIS FORM				TELEPHONE NUM Code or use CALNI (916) 445-1	ET)

CALSTARS Procedure Manual Transmittal 28-1 11/15/2002 XVI-22

EXHIBIT XVI-8 -- REVERTED PAYROLL ACCOUNTS RECEIVABLE EXAMPLE

STATE OF CALIFORNIA REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER

TC - 30

REMITTANCE ADVICE NO.

RA352918

AGENCY						FOR C	REDI	T TO: (I	FUND)						APPROPRIATIO							
DEPAR	TMENT	OF AIR	QU	ALITY		000	1 G	ENE	RAL						Payroll A/R,	Ref	unds to Re	verted Appropriati	ions			
														-								
FUND	AGY	FY	м	REF/ITEM	FED CAT	P/N	С	CA.	PGM	ELE	COMP	TASK	ACCT	sco	REV/OBJ			AMOUNT	D C	DESCRIPTION	SOURCE FUND	
0001	9990	200x													500000			5,036.00		Chapter xxx/0x		
			Į							_												
			Į														Total	5,036.00				
	TREASURER'S ENDORSEMENT										been	unt of sa made to	CONTI id Fund the Sta	ROLLE or Appl te Trea	ER: I hereby ropriation duri surer.	certif	y that the fo e periods sta	regoing report is a co ated below in accorda	rrect ance	statement of all monies received by the above-nam with Section 12410 of the Government Code. Remi	ned agency and on ttance has	
											(Signe											
												ICIAL 7		inistr	ator							
												Accounting Administrator DATE 10/5/2002										
												ITACT ny Bell								PHONE 145-1091		
											_ = = = = =	., 2311										

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Collection period from September 1, 2002 to September 30, 2002 inclusive.

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EXHIBIT XVI-9 -- REVERTED PAYROLL ACCOUNTS RECEIVABLE EXAMPLE

	Complete and submit	to: State Co	ontroller, PPSD) - W-2 Unit	TAX YEAR (
he following payments to clea	r Payroll Accounts Receivable have bee	n submitted to	the State Cont	roller's Office on:	Remittance Advice N 352291	lumber Dated 2/2/0
SOCIAL SECURITY NUMBER	EMPLOYEE NAME (First Initial, Middle Initial, Surname)	PAYMENT TYPE	PAY PERIOD OF A/R (Month/Year)	ISSUE DATE OF A/R (Month/Day/Year)	A/R NUMBER (5 Digits)	AMOUNT COLLECTED
535-36-9989	John A. Brown	K	10nn	12nnnn	08889	238.68
151-99-4444	Susan Price Johannas	0	10nn	12nnnn	08890	423.21
151-99-4444	Susan Price Johannas	0	11nn	01nnnn	08892	423.21
151-99-4444	Susan Price Johannas	0	12nn	01nnnn	08895	423.21
151-99-4444	Susan Price Johannas	0	01nn	02nnnn	08899	423.21
	I am duly authorized by the herein nata stated herein is correct, complete					
EPORTING OFFICER'S SIGNATURE					DATE 09/30/0	12
YPE OR PRINT NAME AND TELEPHONE N Cathy Bell ROM (Agency Name)	UMBER OF INDIVIDUAL COMPLETING THIS FORM				TELEPHONE NUM Code or use CALNI (916) 445-1	IBER Include Area ET)

CALSTARS Procedure Manual Transmittal 28-1 11/15/2002 XVI-26

EXHIBIT XVI-10 -- REIMBURSEMENTS EXAMPLE

APPROPRIATION DATA:

STATE OF CALIFORNIA

REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER

TC - 30

FOR CREDIT TO: (FUND)

REMITTANCE ADVICE NO.

RA352916

DEFAR	TMENT	OF AIR	QU	IALITY		000	I G	ENER	RAL						Chapter x	(x/0x	x, Item 9990-001-0001			
FUND	AGY	FY	м	REF/ITEM	FED CAT	P/N	С	CAT	PGM	ELE	COMP	TASK	ACCT	sco	REV/OBJ		AMOUNT	C	DESCRIPTION	SOURCE FUND
0001	9990	200x		001				90									6,460.00		Reimbursements – Scheduled	0001
0001	9990	200x		001				90									2,604.60		Reimbursements – Scheduled External- Private	0001
			Į							_										
			l							_										
																	Total 9,064.69			
	TREASURER'S ENDORSEMENT												ONTRO Fund or the State	Appr	opriation di	y cer uring	ertify that the foregoing report is a c the periods stated below in accord	orrect	statement of all monies received by the above-nam with Section 12410 of the Government Code. Remi	ed agency and on ttance has
													ΓLE							

Accounting Administrator

DATE 10/5/2002 CONTACT

Cathy Bell

Collection period from September 1, 2002 to September 30, 2002 inclusive.

PHONE

445-1091

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AGENCY

EXHIBIT XVI-11 -- REVENUE EXAMPLE

STATE OF CALIFORNIA

REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER

TC - 30

REMITTANCE ADVICE NO.

RA352919

AGENCY DEPAR	TMENT	OF AIR	R QU	ALITY				T TO: (FU ENER						A	PPROPRIATIO	N DA	ГА:					
	<u> </u>			<u> </u>	T	1		<u> </u>		1			1		T	Ī		AMOUNT		D C	DESCRIPTION	SOURCE FUND
0001	9990	200x	М	REF/ITEM	FED CAT	P/N	С	CAT	PGM	ELE	COMP	TASK	ACCT	sco	161400				5.00		Miscellaneous Revenue	
0001	9990	200x													142500			25	5.00		Miscellaneous Services To The Public	
									_													
			l						_	_												
			Į.						_	_												
																	Total	90	0.00			
		TF	REASU	JRER'S END	ORSEMENT						been n	nade to t	ONTRO Fund or he State	OLLE Appr Trea	ER: I hereby opriation duri surer.	certif	y that the fo e periods st	regoing report i	s a corre ccordanc	ect s	tatement of all monies received by the above-namith Section 12410 of the Government Code. Remit	ed agency and on trance has
											(Signed											
											Acco	CIAL TI unting		nistra	ator							
											DATE 10/5/	2002										
											CON1										HONE 45-1091	
													Colle	ctior	period fro	om Septembe	er 1, 20	02	to September 30, 2002 inclusive. Original & Duplicate – State Treasurer's Office Tr.	inlicate – Agency Conv		

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EXHIBIT XVI-12 -- OPERATING REVENUE EXAMPLE

STATE OF CALIFORNIA

REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER

TC - 30

REMITTANCE ADVICE NO.

RA352926

AGENCY DEPAR	TMENT	OF AIR	QU	ALITY				TO: (FU ENER						A	PPROPRIATIO	N DAT	ГА:				
FUND	AGY	FY	<u> </u>	REF/ITEM	FED CAT	P/N		CAT	PGM	ELE	COMP	TASK	ACCT	sco	REV/OBJ		AM	OUNT	D	DESCRIPTION	SOURCE FUND
0001	9990	200x		REPITEM	PEDCAI	PIN	·	CAI	PGM	ELE	COMP	IASK	ACCI	SCO	216600			1,000.00	Ü	Fees and Licenses-External Private	
0001	9990	200x													217900			3,000.00		Fines and Penalties-External Other	
										_											
										_											
																	Total	4,000.00			
		TF	REASU	IRER'S ENDO	ORSEMENT						accoun been m	t of said nade to t	Fund or he State	Appr	opriation duri	certifing the	y that the forego	oing report is a coi below in accorda	rrect ance	statement of all monies received by the above-nam with Section 12410 of the Government Code. Remi	ned agency and on ittance has
	OFFICIAL TITLE Accounting Administrator DATE 10/5/2002																				
	CONTACT Cathy Bell Collection period from September 1, 2002 to September 30, 2002 inclusive.																				
															Colle	, iioi	period iroiti	Ocptember 1, 2	_002	Original & Duplicate – State Treasurer's Office To	riplicate – Agency C

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EXHIBIT XVI-13 -- FEDERAL RECEIPTS EXAMPLE

APPROPRIATION DATA:

Federal Receipts

STATE OF CALIFORNIA

REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER

TC - 30

FOR CREDIT TO: (FUND)

0890 FEDERAL TRUST FUND

REMITTANCE ADVICE NO.

RA352929

FUND	AGY	FY	м	REF/ITEM	FED CAT	P/N	С	CAT	PGM	ELE	COMP	TASK	ACCT	sco	REV/OBJ	AMOUNT	D C	DESCRIPTION	SOURCE FUND
0890	9990	200x		101	84007	01	2	90							484007	1,560.00		Clean Air Grant	
0890	9990	200x		101	84116	02	2	90							484116	3,440.00		Yolo Air Grant	
									_	_									
									_	_									
																Total 5,000.00			
	TREASURER'S ENDORSEMENT TO STATE CONTROLLER: I hereby certify that the foregoing report is a correct statement of all monies received by the above-named agency and on account of said Fund or Appropriation during the periods stated below in accordance with Section 12410 of the Government Code. Remittance has been made to the State Treasurer. (Signed)																		

OFFICIAL TITLE
Accounting Administrator

DATE 10/5/2002 CONTACT

Cathy Bell

Collection period from September 1, 2002 to September 30, 2002 inclusive.

PHONE

445-1091

Original & Duplicate - State Treasurer's Office Triplicate - Agency Copy

CA 21 (08/98) PC Excell 97 Version

AGENCY

DEPARTMENT OF AIR QUALITY

EXHIBIT XVI-14 -- FEDERAL FUND ABATEMENTS (AVAILABLE APPROPRIATION) EXAMPLE

STATE OF CALIFORNIA
REPORT TO STATE CONTROLLER OF
REMITTANCE TO STATE TREASURER
TC - 30

REMITTANCE ADVICE NO.

RA352939

AGENCY DEPAR	TMENT	OF AIR	QU	ALITY				T TO: (FU		JST	FUND)			PPROPRIATIO Chapter xx			m 9990-001-0890			
FUND	AGY	FY	м	REF/ITEM	FED CAT	P/N	С	CAT	PGM	F	COMP	TASK	ACCT	sco	REV/OBJ	1		AMOUNT	D	DESCRIPTION	SOURCE FUND
0890	9990	200x		001					30									9,000.00		Rebates from vendors	
										_											
			ļ.							_						_					
							-			-						-			-		
																	_				
										_							Tota	al 9,000.00			
		TF	REASU	JRER'S ENDO	ORSEMENT						accoun	TATE C nt of said nade to t	Fund or	Appr	opriation duri	certify	y that to period	the foregoing report is a co ds stated below in accord	orrect ance	statement of all monies received by the above-nam with Section 12410 of the Government Code. Remi	ned agency and on ttance has
											(Signed	l)									
												CIAL TI		istra	ntor						
											DATE 10/5/2										
											CONT	ACT								PHONE 445-1091	
												,									

CA 21 (08/98) PC Excell 97 Version

Collection period from September 1, 2002 to September 30, 2002 inclusive.

Original & Duplicate - State Treasurer's Office Triplicate - Agency Copy

EXHIBIT XVI-15 -- FEDERAL FUND ABATEMENTS - (REVERTED APPROPRIATIONS) EXAMPLE

STATE OF CALIFORNIA
REPORT TO STATE CONTROLLER OF
REMITTANCE TO STATE TREASURER
TC - 30

REMITTANCE ADVICE NO.

RA352929

AGENCY DEPAR	TMENT	OF AIR	QU	ALITY				TO: (FU	ND) AL TRU	JST	FUND)		A	PPROPRIATIO	N DAT	ГА:				
	AGY		1		1	1		CAT	PGM	1 1		1	1	sco	1	1		AMOUNT	D C	DESCRIPTION	SOURCE FUND
0890	9990	1944	М	REF/ITEM	84063	P/N 01	2		PGM	F	COMP	TASK	ACCT	sco	484063			9,000.00	G	Clean Air Grant	
																-					
																			_		
										_											
			L							_											
																	To	otal 9,000.00			
		TF	REASU	IRER'S ENDO	ORSEMENT						accour	t of said nade to tl	Fund or	Appr	opriation duri	certif	y tha e per	at the foregoing report is a cordical stated below in accord	orrect ance	statement of all monies received by the above-nan with Section 12410 of the Government Code. Rem	ned agency and on ittance has
												CIAL TI unting		nietra	ator						
											DATE		Admin	iiotic	1101						
											10/5/2 CONT	ACT								PHONE	
										L	Cathy	/ Bell							•	445-1091	
CA 21 (08/98	8) PC Excell 9	7 Version													Colle	ction	per	riod from September 1,	2002	2 to September 30, 2002 inclusive. Original & Duplicate – State Treasurer's Office T	riplicate – Agency Copy

REFUNDS TO REVERTED APPROPRIATIONS PROCESSING

An Abatement or Reimbursement that is applicable to a reverted appropriation is classified as GLA 9891-Refunds to Reverted Appropriations. Refunds to Reverted Appropriations may be billed or non-billed. If billed, two transactions are needed: first, to liquidate the receivable, GLA 1319-Accounts Receivable-Other; and second, to apply the cash to Refunds to Reverted Appropriations. If non-billed, the receipt is applied directly to Refunds to Reverted Appropriations. Revenue is never classified as Refunds to Reverted Appropriations.

The following chart provides specific instructions for completing the Form CA-21. See Exhibit XVI-16 for a sample of a completed CA-21 for Refund to Reverted Appropriations.

Item	Description
FY	Enter the Prior Fiscal Year regardless of the actual year of the abatement or reimbursement. (The CALSTARS entry may be coded to the actual fiscal year.)
REV/OBJ	Enter 500000.
AMOUNT	Enter the <u>total amount</u> being remitted. (The detail by appropriation is described in the Description column.)
DESCRIPTION	Enter the appropriation data and amount.
	A separate form must be used for Payroll Accounts Receivable Abatements that have reverted.
	Complete SCO required form Non-USPSAgency Collection Accounts Receivable, STD. 995A and send to SCO-PPSD W-2 Unit. The information from this form is used to update the taxable wages as appropriate.

EXHIBIT XVI-16 -- REFUNDS TO REVERTED APPROPRIATIONS EXAMPLE

STATE OF CALIFORNIA
REPORT TO STATE CONTROLLER OF
REMITTANCE TO STATE TREASURER
TC - 30

REMITTANCE ADVICE NO. RA352927

AGENCY	T. 45.17	05.4/5	01.	A				TO: (FU							PPROPRIATIO						
DEPAR	TMENT	OF AIR	QU	ALITY		000	1 GE	:NER/	AL FU	ND				ŀ	Refunds 1	Re	everted	Appropriations			
	1		1		1				1	1		1	1			Ī		AMOUNT	D C	DESCRIPTION	SOURCE FUND
FUND	AGY	FY	м	REF/ITEM	FED CAT	P/N	С	CAT	PGM	F	COMP	TASK	ACCT	sco	REV/OBJ				С	DESCRIPTION	GOORGE I GRE
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										_							Total	486.00			
		TR	REASU	IRER'S END	ORSEMENT						accour been n	nt of said nade to t	Fund o	r Appr	opriation duri	certifying the	that the periods	foregoing report is a c stated below in accord	orrect :	statement of all monies received by the above-nan with Section 12410 of the Government Code. Rem	ned agency and on ittance has
											(Signed	1)									
											Acco	CIAL TI		nistra	ator						
											DATE 10/5/										
											CONT	ACT								PHONE 145-1091	
										-	2001	,									
															.					to September 30, 2002 inclusive.	

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EXHIBIT XVI-16-- DEPOSITS TO SPECIAL DEPOSIT FUND SAMPLE

STATE OF CALIFORNIA
REPORT TO STATE CONTROLLER OF
REMITTANCE TO STATE TREASURER
TC - 30

REMITTANCE ADVICE NO.

RA352927

AGENCY DEPAR	TMENT	OF AIR	QU	ALITY				T TO: (FU PECIAI	ND) L DEP()SI	T FUN	ID			PPROPRIATION						
																_					
FUND	AGY	FY	м	REF/ITEM	FED CAT	P/N	С	CAT	PGM	F	COMP	TASK	ACCT	sco	REV/OBJ			AMOUNT	D C	DESCRIPTION	SOURCE FUND
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										1											
																	Total	6,543.21			
		TR	REASU	RER'S END	ORSEMENT						TO ST accoun been m	TATE C it of said nade to t	ONTRO Fund or he State	OLLE Appr Trea	ER: I hereby opriation duri surer.	certify	that the	foregoing report is a costated below in accorda	orrect s ance v	statement of all monies received by the above-nam- vith Section 12410 of the Government Code. Remit	ed agency and on tance has
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												CIAL TI		nistra	ator						
											DATE 10/5/2										
											CONT	ACT								PHONE 45-1091	

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Collection period from September 1, 2002 to September 30, 2002 inclusive.

EXHIBIT XVI-17 -- ADVANCE COLLECTIONS EXAMPLE

STATE OF CALIFORNIA

REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER

TC - 30

REMITTANCE ADVICE NO.

RA352923

AGENCY DEPAR	TMENT	OF AIR	011	ΙΔΙ ΙΤΥ				T TO: (FU	ND) AL FU	ND					propriation dvance Co						
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FUND	AGY	FY	1	REF/ITEM	FED CAT	P/N		CAT	PGM		COMP	TASK	ACCT	ec	REV/OBJ	Ī	A	AMOUNT	D C	DESCRIPTION	SOURCE FUND
0001	9990	200x		KEINIEM	125 041	1.75	Ů	UNI	1011		- COMI	TAUX	3420		999000			5,500.00		Reimbursements Collected In Advance	
			l.							_											
			L.							_											
										_							Total	5,500.00			
		Tf	REASU	JRER'S END	ORSEMENT						accour been m	t of said nade to th	ONTRO Fund or A he State	Approp	priation during	ertify t	hat the fore periods state	going report is a cor ed below in accorda	rrect ince	statement of all monies received by the above-nam with Section 12410 of the Government Code. Remi	ed agency and on ttance has
											(Signed)									
												CIAL TI									
											DATE		Admini	strat	or						
											10/5/2									PLIONE	
											Cathy									PHONE 445-1091	
															Collect	ion p	eriod from	n September 1, 2	2002	to September 30, 2002 inclusive. Original & Duplicate – State Treasurer's Office Tr	riplicate – Agency Copy

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OTHER CASH ACTIVITIES

Some unique cash receipt activities require specific processes for their handling and recording. These activities are described below.

Uncleared Collections

Receipts are recorded as Uncleared Collections when:

- The purpose of the receipt cannot be determined; or,
- The cash is to be refunded to the payer; or,
- An employee's payroll warrant is to be split between a "balance due" check to the employee and the issuance of a Payroll Accounts Receivable.

A fund, usually General Fund, must be used to record the entry in CALSTARS. If a refund is anticipated, a Vendor Number or name should be used. Funding source is not necessary. Appropriation Symbol, PCA, Index, Object Detail and Source should not be used.

Uncleared Collections are cleared by returning the funds to the payor or liquidating the entry (using a different transaction code) and reposting the receipt as a revenue, reimbursement, abatement, etc.

The transactions for Uncleared Collections are:

Description	TC	Debit	Credit
Receipt of cash	108	1110	3730
Reverse receipt; and/or apply cash to reimbursements, revenue, abatements, etc.	170 and <i>nnn</i>	3730 1110	1110 <i>nnnn</i>
Refund cash	438 or 289	3730	1110

Liabilities for Deposits

GLA 3500-Liabilities for Deposits is an account to hold cash, including guarantee deposits, sometimes for an indefinite period of time. An example of a guarantee deposit is the \$5.00 collected for each key to a state-owned house. Deposits are non-billed. Deposits may be recorded in GLA 1110-General Cash, GLA 1120-Agency Trust Fund Cash or GLA 1140-Cash in State Treasury. An example of the most common type of deposit account is Unclaimed Trust in Fund 0942, Special Deposit Fund.

Stale Dated Revolving Fund And General Cash Checks

Revolving Fund and General Cash checks are considered stale dated if not cashed:

- After two years for checks issued prior to January 1, 1998; and
- After one year for checks issued on or after January 1, 1998.

Agencies should review their K01 Report/Bank Reconciliation monthly and use the following procedures for stale dated checks.

Stale Dated Checks Issued Prior To January 1, 1998

Checks not cashed after two years are remitted to the Special Deposit Fund-Unclaimed Trust Account. They remain in Unclaimed Trust until the check is subsequently cashed, or for two additional years.

Revolving Fund Checks